

Revised 2/08	ARIZONA DEPARTMENT OF EDUCATION GUIDELINES & PROCEDURES	No. GE-22
SUPERSEDES		SHEET 1 of 1
SUBJECT: AUDIT UNIT		FILING INSTRUCTIONS (Guidelines & Procedures Manual) Section: General As item: GE-22

I. PURPOSE

The purpose of this guideline is to establish an audit unit within the Arizona Department of Education (the “Department of Education” or “the department”).

II. GUIDELINE

- a. This guideline applies to any local education agency, school district, charter school, or any other entity that receives funding from the Department of Education.
- b. Pursuant to A.R.S. §15-231(C), the Superintendent of Public Instruction may establish divisions that are necessary for the proper transaction of the business of the department.
- c. Pursuant to A.R.S. §15-239(A)(1), the Department of Education may monitor school districts to ascertain that laws applying to school districts are implemented as prescribed by law.
- d. Pursuant to A.R.S. §15-183(E) (6), the Department of Education may conduct financial, program or compliance audits of charter schools.

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In order for the Superintendent of Public Instruction to ensure that laws applying to schools are implemented as prescribed by law, the Superintendent of Public Instruction hereby establishes an audit unit within the Department of Education to conduct financial, program and compliance audits. The audit department shall conduct on-site audits or centrally based school audits at any time. Upon request, any local education agency, school district, charter school, or any other entity that receives funding from the Department of Education shall provide the Department of Education the authority to examine and copy records, including all paper, electronic and other records relating to attendance, budget and finance, and educational programs. All records requested shall be made available in their original form.

Any local education agency, school district, charter school, or any other entity that receives funding from the department shall cooperate with and make its administrators, teachers, staff, facilities and resources available for the purpose of assisting in carrying out all actions of the audit.